



U.S. Department of Justice

*United States Attorney
Southern District of New York*

MEMO ENDORSED

By ECF

Hon. Andrew L. Carter, Jr.
United States Courthouse
40 Foley Square Street
New York, NY 10007

86 Chambers Street
New York, New York 10007

May 19, 2025 USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
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DATE FILED: 5/20/2025

Re: *Jordan-Rowell v. United States, 23 CV 2155 (ALC)*

Dear Judge Carter:

In this action, pro se plaintiff Janessa Jordan-Rowell seeks a refund of purportedly withheld taxes paid to the Internal Revenue Service (“IRS”) for tax years 2019 and 2021, in the amounts of \$15,468 and \$2,319,792 respectively, as well as additional damages of one billion dollars from the IRS for the disallowance of her administrative refund claims.

Recently, Plaintiff has amended her complaint to include another four tax years – 2020, 2022, 2023, and 2024. The Government is preparing a motion for summary judgment based on information contained in Plaintiff’s taxpayer file. We write respectfully to request that the due date for the Government’s motion be extended from May 21 to May 28, 2025. The request is being made because the IRS employee who will be executing a declaration in support of the Government’s motion has unexpectedly become unavailable to confer with counsel and to finalize his declaration. The Government also requests this additional time to provide sufficient time for internal review of the anticipated motion. This is the second request for an extension of the filing deadline. The first request was granted by order dated May 7, 2025. I have been unable to reach Plaintiff to request her consent to the granting of this relief.

I thank the Court for its consideration of this matter.

Respectfully,

JAY CLAYTON
United States Attorney for the
Southern District of New York
Attorney for the United States

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cc: Plaintiff (by regular mail)


SO ORDERED:
HON. ANDREW L. CARTER, JR.
UNITED STATES DISTRICT JUDGE

May 20, 2025